

AREA RESERVED
FOR 2-D BARCODE

2004 Form 1-NR/PY XXXXXXXXXXXXX

Massachusetts Nonresident/Part-Year Resident
Income Tax Return

For the year January 1–December 31, 2004 or other taxable

Year beginning XXXXXXXX Ending XXXXXXXX

X Taxpayer deceased X Spouse deceased

FIRSTNAMEXXXXXXXXX I LASTNAMEXXXXXXXXXXXXX SOCIALSECNO

SPOUSES FIRSTNAME I LASTNAMEXXXXXXXXXXXXX SOCIALSECNO

STREETADDRESSXXXXXXXXXXXXX CITYTOWNPOSTOFFICEXXXXXXXXX ST ZIP+FOURX

LEGALRESIDENCEORDOMICILEXXXXXXXXX CITYTOWNPOSTOFFICEXXXXXXXXX ST ZIP+FOURX

APT NO XXXXXXXXXXXXX X Name/address changed since 2003

Check one: X Nonresident X Part-year resident X Filing as both nonresident and part-year resident

X Nonresident composite

State Election Campaign Fund: X \$1 You X \$1 Spouse, if filing jointly TOTAL ► \$ X

1. Filing status (select one only): X Single X Married filing joint return X Married filing separate return

X Head of household

2. Part-year residents: Enter dates as Massachusetts resident XXXXXXXX to XXXXXXXX

Total days as Massachusetts resident XXX ÷ 365 = .XXXXX ◀ 2

3. Total income

► 3 XXXXXXXXXXXXXXXX

4. Exemptions: X Fill in if noncustodial parent

a. Personal exemptions

a XXXX

b. Number of dependents. (Do not include yourself or your spouse.) Enter number ► XX

× \$1,000 = b XXXXXXXXXXXXXXXX

c. Age 65 or over before 2005 X You + X Spouse = ► X

× \$700 = c XXXX

d. Blindness X You + X Spouse = ► X

× \$2,200 = d XXXX

e. Other: 1. Medical/dental ► XXXXXXXX 2. Adoption ► XXXXXXXX

1 + 2 = e XXXXXXXXXXXXXXXX

f. Total exemptions. Add items a, b, c, d and e. Enter here and on line 22a

► 4f XXXXXXXXXXXXXXXX

5. Wages, salaries, tips

► 5 XXXXXXXXXXXXXXXX

6. Taxable pensions and annuities

► 6 XXXXXXXXXXXXXXXX

7. Mass. bank interest: a. ► XXXXXXXXXXXXXXXX – b. exemption XXX

= 7 XXXXXXXXXXXXXXXX

8. Business/profession or farm income or loss

► 8 –XXXXXXXXXXXXXXXXX

9. Rental, royalty and REMIC, partnership, S corp., trust income/loss

► 9 –XXXXXXXXXXXXXXXXX

10. Unemployment: a. ► XXXXXXXX Mass. lottery winnings: b. ► XXXXXXXXXXXXXXXX

a + b = 10 XXXXXXXXXXXXXXXX

SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Your signature

Date

Print paid preparer's name

Paid preparer's SSN or PTIN

XXXXXXXXXX

► XXXXXXXXXXXXXXXX

Spouse's signature (if filing jointly)

Date

Paid preparer's phone

Paid preparer's EIN

XXXXXXXXXX

► XXXXXXXXXXXXXXXX

May the Department of Revenue discuss

this return with the preparer shown here?

► Paid preparer's signature

Date

Check if self-employed

(see instructions) ► X Yes

XXXXXXXXXX X

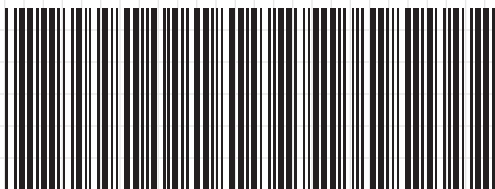
I do not want preparer to file my return electronically ► X (This may delay your refund)

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



2004 Form 1-NR/PY, pg. 2 XXXXXXXXXXXXX
 Massachusetts Nonresident/Part-Year Resident Income Tax Return
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11.	Other income	▶ 11	XXXXXXXXXXXXXX
12.	TOTAL 5.3% INCOME	12	-XXXXXXXXXXXXXX
13.	NONRESIDENT APPORTIONMENT WORKSHEET. You cannot apportion Mass. wages as shown on Form W-2. Do not use this worksheet if you know the exact amount of your Mass. source income. Only use when income from employment/business is earned both inside and outside Mass. and the exact Mass. amount is not known. Basis: working days X miles X sales X other: XXXXXXXXXXXXX		
	Working days (or other basis) outside Massachusetts	13a	XXXXXXXXXXXXXX
	Working days (or other basis) inside Massachusetts	13b	XXXXXXXXXXXXXX
	Total working days	13c	XXXXXXXXXXXXXX
	Nonworking days (holidays, weekends, etc.)	13d	XXXXXXXXXXXXXX
	Massachusetts ratio	13e	X . XXXX
	Total income being apportioned. You cannot apportion Massachusetts wages as shown on Form W-2	13f	XXXXXXXXXXXXXX
	Massachusetts income	13g	XXXXXXXXXXXXXX
14.	NONRESIDENT DEDUCTION AND EXEMPTION RATIO		
	a. Total 5.3% income	14a	XXXXXXXXXXXXXX
	b. Interest income	▶ 14b	XXX
	c. Total capital gain income	14c	XXXXXXXXXXXXXX
	d. Total income this return	14d	XXXXXXXXXXXXXX
	e. Non-Massachusetts source income. Not less than "0"	▶ 14e	XXXXXXXXXXXXXX
	f. Total income	14f	XXXXXXXXXXXXXX
	g. Deduction and exemption ratio	14g	X . XXXX
15.	Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass. Retirement		
	a. You ▶ XXXX + b. Spouse ▶ XXXX	a + b = 15	XXXX
16.	Child under age 13, or disabled dependent/spouse care expenses	▶ 16	XXXXX
17.	Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of 12/31/04, or disabled dependent(s)		
	Not more than two. a. ▶ X	× \$3,600 = ▶ 17	XXXX
18.	Rental deduction. a. ▶ XXXXX	÷ 2 = ▶ 18	XXXX
	Nonresidents, during 2004, did you have a family home or any other dwelling outside Massachusetts to which you generally or customarily returned or intend to return in the future? X Yes X No. If "Yes," you do not qualify for this deduction.		
19.	Other deductions from Schedule Y, line 10	▶ 19	XXXXXXXXXXXXXX
20.	Total deductions. Add lines 15 through 19	▶ 20	XXXXXXXXXXXXXX
21.	5.3% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0"	21	XXXXXXXXXXXXXX
22.	Exemption amount. a. XXXXXXXXXXXXX	▶ 22	XXXXXXXXXXXXXX
23.	5.3% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0"	23	XXXXXXXXXXXXXX



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Massachusetts Nonresident/Part-Year Resident Income Tax Return

FIRSTNAMEXXXXXX I LASTNAMEXXXXXXXXXXXXX SOCIALSECNO

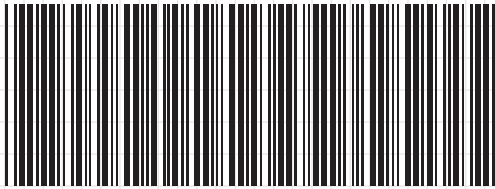
24. INTEREST AND DIVIDEND INCOME	▶ 24	XXXXXXXXXXXXXX
25. TOTAL TAXABLE 5.3% INCOME. Add lines 23 and 24	25	XXXXXXXXXXXXXX
26. TAX ON 5.3% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and multiply line 25 and the amount in Schedule D, line 20 by .0585 ▶ X	26	XXXXXXXXXXXXXX
27. 12% INCOME. Not less than "0." a. ▶ XXXXXXXXXXXXX	× .12 = 27	XXXXXXXXXXXXXX
28. TAX ON LONG-TERM CAPITAL GAINS. Not less than "0." Fill in if filing Schedule D-IS ▶ X	▶ 28	XXXXXXXXXXXXXX
Fill in if any excess exemptions were used in calculating lines 24, 27 or 28 ▶ X		
29. Credit recapture amount X BC X EOA X LIH	▶ 29	XXXXXXXXXXXXXX
30. If you qualify for No Tax Status, fill in and enter "0" on line 31 ▶ X		
31. TOTAL INCOME TAX. Add lines 26 through 29	31	XXXXXXXXXXXXXX
32. Limited Income Credit ▶ XXXXXXXXXXXXX		
33. Credits from Schedule Z, line 1 ▶ XXXXXXXXXXXXX		
34. Credits from Schedule Z, line 2 ▶ XXXXXXXXXXXXX		
35. Total credits	35	XXXXXXXXXXXXXX
36. INCOME TAX AFTER CREDITS. Subtract line 35 from line 31. Not less than "0"	36	XXXXXXXXXXXXXX
37. Voluntary Contributions: a. Organ Transplant Fund ▶ XXXXXXXX b. Endangered Wildlife Conservation ▶ XXXXXXXX c. Massachusetts AIDS Fund ▶ XXXXXXXX		
d. Massachusetts United States Olympic Fund ▶ XXXXXXXX	Total of a, b, c and d 37	XXXXXXXXXXXXXX
38. Use tax due on out-of-state purchases. If no use tax due enter "0"	▶ 38	XXXXXXXXXXXXXX
39. INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 36 through 38	39	XXXXXXXXXXXXXX
40. Massachusetts income tax withheld	▶ 40	XXXXXXXXXXXXXX
41. 2003 overpayment applied to your 2004 estimated tax	▶ 41	XXXXXXXXXXXXXX
42. 2004 Massachusetts estimated tax payments	▶ 42	XXXXXXXXXXXXXX
43. Earned Income Credit. a. Number of qualifying children ▶ X Amount from U.S. return ▶ XXXX × .15 =	▶ 43	XXX
44. Senior Circuit Breaker Credit	▶ 44	XXX
45. Payments made with extension	▶ 45	XXXXXXXXXXXXXX
46. TOTAL TAX PAYMENTS. Add lines 40 through 45	46	XXXXXXXXXXXXXX
47. Overpayment. Subtract line 39 from line 46	▶ 47	XXXXXXXXXXXXXX
48. Amount of overpayment you want applied to your 2005 estimated tax	▶ 48	XXXXXXXXXXXXXX
49. Refund. Subtract line 48 from line 47. Mail to: Massachusetts DOR, PO Box 7001, Boston, MA 02204	▶ 49	XXXXXXXXXXXXXX

Direct deposit of refund. Type of account ▶ X checking X savings

RTN # ▶ XXXXXXXXXX account # ▶ XXXXXXXXXXXXXXXXXX

50. Tax due. Mail to: Massachusetts DOR, PO Box 7002, Boston, MA 02204	▶ 50	XXXXXXXXXXXXXX
Interest ▶ XXXXXXXXXX Penalty ▶ XXXXXXXXXX M-2210 amt. ▶ XXXXXXXXXX	▶ X	EX enclose Form M-2210

BE SURE TO INCLUDE THIS PAGE WITH FORM 1-NR/PY, PAGE 1



AREA RESERVED
FOR 2-D BARCODE

2004 Schedule NTS-L-NR/PY

XXXXXXXXXXXX

No Tax Status and Limited Income Credit

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Schedule NTS-L-NR/PY. No Tax Status and Limited Income Credit

1.	Total 5.3% income	1	XXXXXXXXXXXX
2.	Adjustments to income	2	XXXXXXXXXXXX
3.	Adjusted 5.3% income. Subtract line 2 from line 1. Do not enter if less than "0"	3	XXXXXXXXXXXX
4.	Interest exemption used	4	XXX
5.	Adjusted gross interest, dividends and certain capital gains	5	XXXXXXXXXXXX
6.	Long-term capital gain	6	XXXXXXXXXXXX
7.	Nonresidents, enter the amount from Form 1-NR/PY, line 14e. Part-year residents, enter income earned while a nonresident	7	XXXXXXXXXXXX
8.	Massachusetts Adjusted Gross Income (AGI) If you are single and the total in line 8 is \$8,000 or less, you qualify for No Tax Status	8	XXXXXXXXXXXX
9.	If married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$14,200 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$12,700 to that amount	9	XXXXXXXXXXXX
10.	If you do not qualify for No Tax Status and you are married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$24,850 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$22,225 to that amount	10	XXXXXXXXXXXX
11.	No Tax Status threshold	11	XXXXXXXXXXXX
12.	Income for Limited Income Credit	12	XXXXXXXXXXXX
13.	Tax before adjustments	13	XXXXXXXXXXXX
14.	Tax for Limited Income Credit	14	XXXXXXXXXXXX
15.	Limited Income Credit	15	XXXXXXXXXXXX

Schedule F. Credit for Income Taxes Paid to Other Jurisdictions

1.	Total 5.3% income included in Form 1-NR/PY, line 12 taxed by other jurisdictions	1	XXXXXXXXXXXX
2.	Total gross 5.3% income	2	XXXXXXXXXXXX
3.	Percentage of total taxed by other jurisdictions. Divide line 1 by line 2	3	X . XXXX
4.	Massachusetts tax on 5.3% income	4	XXXXXXXXXXXX
5.	Percentage of Massachusetts tax	5	XXXXXXXXXXXX
6.	Income tax paid on such income to other jurisdictions	6	XXXXXXXXXXXX
7.	ALLOWABLE CREDIT	7	XXXXXXXXXXXX